<u>Abstract</u>

A thin film to be milled is formed on a substrate 1, and thereafter, a polymethylglutarimide layer and a photoresist layer are coated. Then, the photoresist layer is exposed and developed via a given mask, to form a pre-resist pattern. Then, ashing treatment is performed for the pre-resist pattern to a narrowed resist pattern. Subsequently, the thin film to be milled is milled via the resist pattern to obtain a patterned thin film.